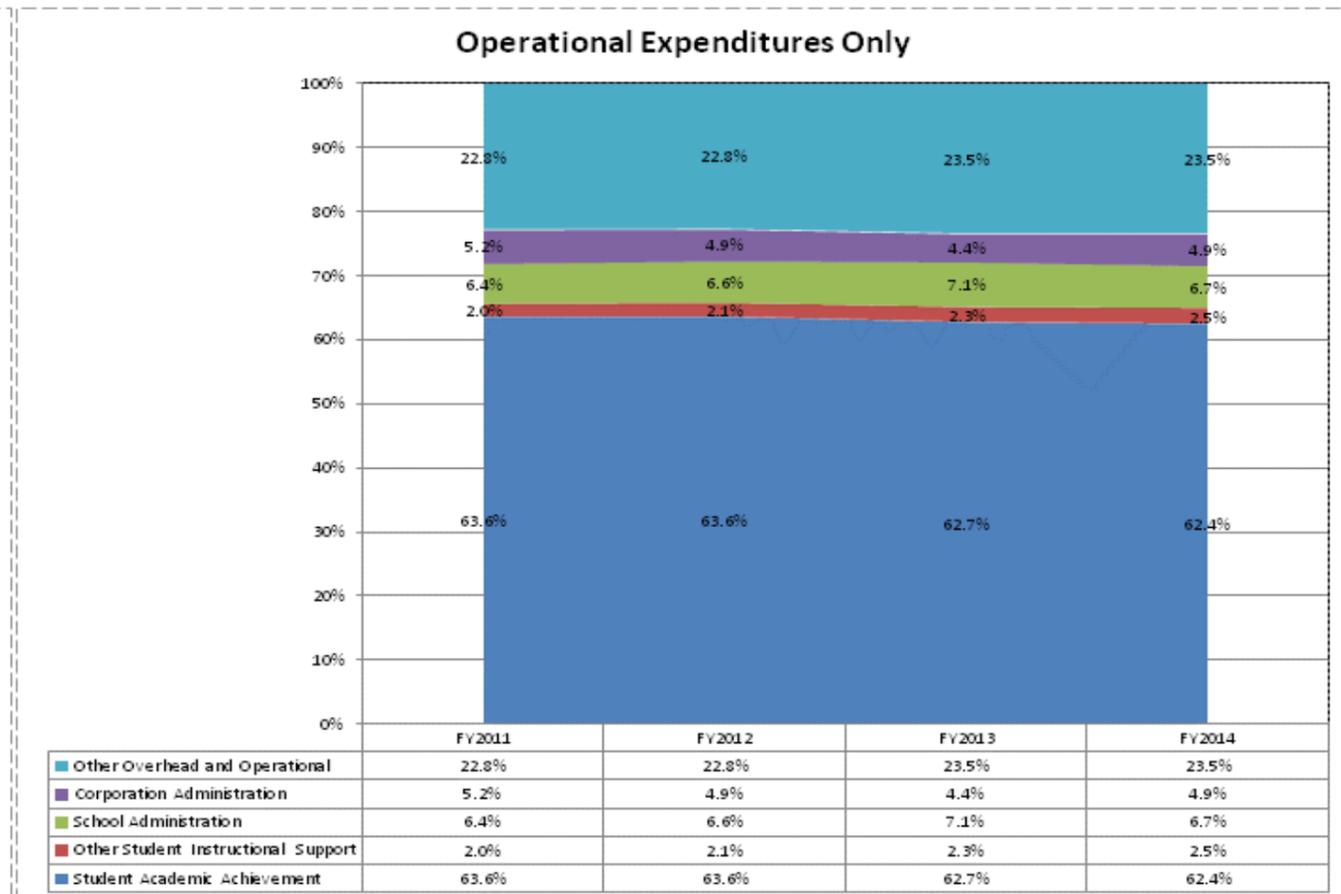
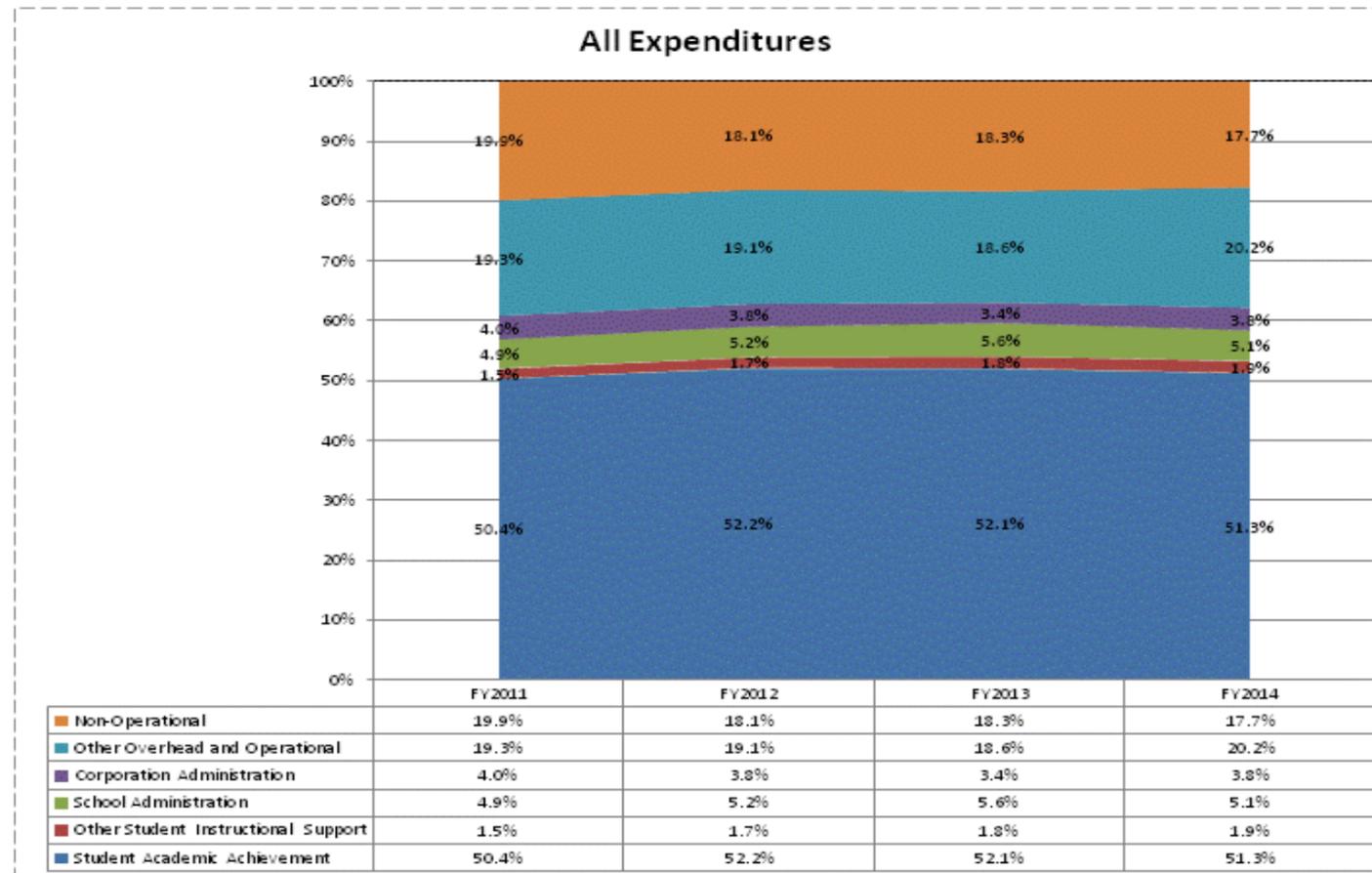


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fairfield Community Schools (2155)

Fairfield Community Schools (2155)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,271,976	46.8%	\$9,905,030	50.2%	\$10,136,130	52.1%	\$10,470,468	51.3%
Student Instructional Support	\$1,146,734	5.8%	\$1,304,533	6.6%	\$1,453,503	7.5%	\$1,432,964	7.0%
Overhead and Operational Nonoperational	\$3,813,486	19.3%	\$4,325,339	21.9%	\$4,292,141	22.1%	\$4,883,963	23.9%
Nonoperational	\$5,563,982	28.1%	\$4,190,919	21.2%	\$3,568,385	18.3%	\$3,610,637	17.7%
Grand Total	\$19,796,177		\$19,725,821		\$19,450,158		\$20,398,032	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	52.6%	56.8%	59.6%	58.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fairfield Community Schools (2155)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$457,922	\$458,593	N/A	N/A	0%
11100 Regular Programs; Elementary	\$3,537,545	\$4,533,241	\$3,778,651	\$3,846,469	9%	-15%	2%
11300 Regular Programs; High School	\$2,144,538	\$2,959,887	\$2,758,855	\$2,900,271	35%	-2%	5%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,386	\$0	\$160	N/A	-99%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$12,181	\$23,877	\$54,006	\$48,970	302%	105%	-9%
11410 Vocational Education; Agriculture A	\$52,144	\$70,977	\$72,109	\$71,950	38%	1%	0%
11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$550	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$118,389	\$142,628	\$142,195	\$117,318	-1%	-18%	-17%
11520 Vocational Education; Area School Participation	\$147,855	\$180,666	\$166,395	\$166,688	13%	-8%	0%
12110 Gifted And Talented; Gifted and Talented	\$18,404	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$27,730	\$44,841	\$24,980	\$49,522	79%	10%	98%
12210 Mental Disabilities; Mild Mental Disabilities	\$148,638	\$157,093	\$221,652	\$230,463	55%	47%	4%
12350 Physical Impairment; Homebound	\$6,493	\$6,297	\$6,325	\$4,486	-31%	-29%	-29%
12610 Learning Disability	\$192,312	\$346,478	\$430,968	\$460,023	139%	33%	7%
12710 Equal Opportunity At Risk	\$185,576	\$264,925	\$226,094	\$220,514	19%	-17%	-2%
12900 Other Special Programs	\$4,731	\$424	\$2,083	\$3,642	-23%	> 500%	75%
14100 Summer School Programs; Elementary	\$0	\$0	\$20,094	\$18,210	N/A	N/A	-9%
14300 Summer School Programs; High School	\$32,560	\$80,255	\$19,157	\$26,878	-17%	-67%	40%
16100 Remediation Testing	\$44,897	\$41,257	\$83,252	\$71,477	59%	73%	-14%
16200 Preventive Remediation	\$54,496	\$10,189	\$0	\$780	-99%	-92%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$2,200	\$1,600	\$4,572	\$13,299	> 500%	> 500%	191%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$133,880	\$449,737	\$499,233	\$748,985	459%	67%	50%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$4,846	\$9,500	\$8,858	\$8,237	70%	-13%	-7%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$17,448	\$12,422	\$9,731	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$45,337	\$2,059	N/A	N/A	-95%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$11,067	\$3,157	N/A	N/A	-71%
22130 Improvement of Instruction; Instructional Staff Training	\$10,595	\$11,840	\$88,036	\$35,452	235%	199%	-60%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$24,328	\$42	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$102,272	\$136,757	\$134,055	\$120,640	18%	-12%	-10%
22230 Library/Media Services; Audiovisual	\$13,775	\$6,459	\$7,121	\$3,508	-75%	-46%	-51%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$32,921	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$64,751	\$231,483	\$564,217	\$707,837	> 500%	206%	25%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$11,050	\$4,859	N/A	N/A	-56%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$140,664	\$158,771	\$288,116	\$125,470	-11%	-21%	-56%
26497 2007 Account Code - Teachers Retirement Fund	\$392,105	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,668,275	\$9,905,030	\$10,136,130	\$10,470,468	37%	6%	3%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$2,107	\$0	\$0	\$0	-100%	N/A	N/A
21130 Attendance and Social Work Services; Social Work Services	\$9,320	\$5,970	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$62,161	\$75,516	\$131,687	\$155,482	150%	106%	18%
21320 Health Services; Medical Services	\$5,096	\$5,494	\$3,433	\$4,425	-13%	-19%	29%
21340 Health Services; Nurse Services	\$103,474	\$139,871	\$139,973	\$150,226	45%	7%	7%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$60,939	\$83,996	\$84,246	\$73,480	21%	-13%	-13%
24100 Office of The Principal	\$687,501	\$993,686	\$1,094,163	\$1,049,351	53%	6%	-4%
Student Instructional Support Total	\$930,597	\$1,304,533	\$1,453,503	\$1,432,964	54%	10%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,308	\$14,772	\$13,488	\$12,428	10%	-16%	-8%
23120 Board of Education; Service Area Assistants	\$52,053	\$76,956	\$66,786	\$67,047	29%	-13%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fairfield Community Schools (2155)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23150 Board of Education; Legal Services	\$24,153	\$7,202	\$16,363	\$28,201	17%	292%	72%
23160 Board of Education; Promotion Expenses	\$2,357	\$2,318	\$2,097	\$2,297	-3%	-1%	10%
23190 Board of Education; Other Governing Body Services	\$0	\$120,807	\$122,305	\$161,946	N/A	34%	32%
23210 Executive Administration; Office of The Superintendent	\$220,766	\$293,969	\$284,579	\$317,635	44%	8%	12%
23290 Executive Administration; Other Executive Administration Services	\$4,932	\$5,825	\$5,111	\$6,722	36%	15%	32%
25110 Fiscal Services; Office of The Business Manager	\$120,799	\$112,831	\$112,858	\$114,034	-6%	1%	1%
25120 Fiscal Services; Service Area Direction	\$0	\$67,567	\$0	\$0	N/A	-100%	N/A
25160 Fiscal Services; Financial Accounting	\$2,831	\$1,355	\$2,529	\$3,140	11%	132%	24%
25191 Other Fiscal Services; Refund of Revenue	\$1,736	\$5,332	\$2,599	\$2,042	18%	-62%	-21%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$7,515	\$7,659	N/A	N/A	2%
25300 Printing, Publishing, and Duplicating Services	\$15,014	\$19,561	\$6,616	\$6,447	-57%	-67%	-3%
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$15,886	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$0	\$517	\$228	N/A	N/A	-56%
25920 Ditch Assessments	\$1,289	\$24,048	\$24,251	\$26,076	> 500%	8%	8%
25990 Other Support Services, Central	\$19,800	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,298,369	\$1,378,494	\$1,451,784	\$1,508,885	16%	9%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,768	\$20,116	\$7,182	\$12,987	10%	-35%	81%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$85,953	\$165,733	\$261,315	\$259,992	202%	57%	-1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,900	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$2,966	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$123,229	\$110,426	\$154,260	\$127,153	3%	15%	-18%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$20,088	\$35,245	\$36,801	N/A	83%	4%
27010 Student Transportation; Service Area Direction	\$106,745	\$171,092	\$160,656	\$142,229	33%	-17%	-11%
27100 Student Transportation; Vehicle Operation	\$323,826	\$412,300	\$451,405	\$479,988	48%	16%	6%
27200 Student Transportation; Monitoring Services	\$200	\$408	-\$30	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$178,899	\$255,479	\$251,463	\$295,236	65%	16%	17%
27400 Student Transportation; Purchase of School Buses	\$175,528	\$248,286	\$0	\$427,092	143%	72%	N/A
27500 Student Transportation; Insurance on Buses	\$27,560	\$26,451	\$22,079	\$24,276	-12%	-8%	10%
27700 Student Transportation; Contracted Transportation Services	\$81,328	\$71,890	\$40,381	\$40,454	-50%	-44%	0%
27900 Student Transportation; Other Student Transportation Services	\$1,595	\$6,489	\$3,200	\$3,627	127%	-44%	13%
27910 Student Transportation; Bus Driver Training	\$0	\$545	\$100	\$190	N/A	-65%	90%
31100 Food Services Operations; Service Area Direction	\$18,173	\$26,784	\$34,757	\$31,572	74%	18%	-9%
31200 Food Services Operations; Food Preparation and Dispensing	\$502,190	\$633,578	\$726,734	\$697,905	39%	10%	-4%
31900 Other Food Services	\$13,656	\$24,637	\$23,997	\$20,823	52%	-15%	-13%
Overhead and Operational Total	\$3,429,957	\$4,325,339	\$4,292,141	\$4,883,963	42%	13%	14%
Nonoperational							
33200 Community Recreation	\$8,039	\$2,487	\$4,018	\$3,427	-57%	38%	-15%
33400 Athletic Coaches	\$144,526	\$217,422	\$195,365	\$204,139	41%	-6%	4%
33600 Nonpublic School Pupil Services	\$3,710	\$4,050	\$652	\$840	-77%	-79%	29%
33990 Other Community Services; Other	\$1,357	\$1,894	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$40,709	\$86,816	\$43,953	\$78,000	92%	-10%	77%
43000 Facilities Acquisition and Construction; Professional Services	\$99,687	\$23,067	\$31,552	\$62,000	-38%	169%	97%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,427,583	\$377,421	\$370,302	\$280,367	-80%	-26%	-24%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$9,743	\$0	\$25,918	\$71,419	> 500%	N/A	176%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$83,554	\$153,442	\$7,755	\$157,166	88%	2%	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$92	\$89	\$102	\$189	104%	112%	85%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$603,447	\$124,927	\$145,173	\$138,297	-77%	11%	-5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,290	\$40	\$200,000	\$200,000	> 500%	> 500%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$38,054	\$38,054	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$16,842	\$18,240	N/A	N/A	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Fairfield Community Schools (2155)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$34,265	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,103,500	\$1,765,000	\$1,472,976	\$1,562,024	-50%	-12%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,400,000	\$1,015,724	\$796,476	N/A	-43%	-22%
Nonoperational Total	\$5,527,238	\$4,190,919	\$3,568,385	\$3,610,637	-35%	-14%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$191,328	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$662,269	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$31,053	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,122,469	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,945	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$221,045	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,240,110	\$0	\$0	\$0	N/A	N/A	N/A